



Reprinted
February 24, 2009

HOUSE BILL No. 1429

DIGEST OF HB 1429 (Updated February 23, 2009 5:56 pm - DI 106)

Citations Affected: IC 6-3.1; noncode.

Synopsis: Tax credit for parent care expenses. Provides an income tax credit against a resident individual's Indiana adjusted gross income tax for certain parent care expenses. Specifies that the credit is 100% of the parent care expenses, the taxpayer's income tax liability, or \$5,000, whichever is least.

Effective: July 1, 2009.

Bartlett, Walorski

January 13, 2009, read first time and referred to Committee on Family, Children and Human Affairs.
February 19, 2009, reported — Do Pass.
February 23, 2009, read second time, amended, ordered engrossed.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1429

A BILL FOR AN ACT to amend the Indiana Code concerning human services.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3.1-33 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]:

4 **Chapter 33. Parent Care Tax Credit for Individuals**

5 **Sec. 1. As used in this chapter, "parent" means a father or**
6 **mother.**

7 **Sec. 2. (a) As used in this chapter, "parent care expenses" means**
8 **amounts paid by a taxpayer:**

9 **(1) for:**

10 **(A) household services for;**

11 **(B) housing modifications, including making a residence**
12 **handicap accessible, in order to provide care for; or**

13 **(C) the care of;**

14 **a father or mother who has the same principal place of abode**
15 **as the taxpayer for more than fifty percent (50%) of the**
16 **taxable year; and**

17 **(2) to enable the parent to avoid long term care services being**

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1 provided to the parent at a hospital licensed under IC 16-21
2 or operated under IC 16-22 or at a health facility licensed
3 under IC 16-28.

4 (b) The term does not include an amount paid for services
5 outside the taxpayer's household.

6 Sec. 3. As used in this chapter, "taxpayer" means an individual
7 who is a resident taxpayer for the taxable year and includes the
8 individual's spouse in the case of a joint return.

9 Sec. 4. (a) A taxpayer may claim a credit under this chapter in
10 each taxable year equal to the least of:

- 11 (1) the taxpayer's parent care expenses for the taxable year;
12 (2) the taxpayer's adjusted gross income tax liability for the
13 taxable year; or
14 (3) five thousand dollars (\$5,000).

15 (b) If the taxpayer resides in Indiana for less than the taxpayer's
16 entire taxable year, the total amount of the credit shall be reduced
17 to an amount that bears the same ratio to the total as the
18 taxpayer's income taxable in Indiana bears to the taxpayer's total
19 income.

20 Sec. 5. To obtain a credit under this chapter, a taxpayer must
21 claim the credit in the manner prescribed by the department. The
22 taxpayer must submit to the department all information that the
23 department determines to be necessary for the calculation of the
24 credit provided by this chapter.

25 SECTION 2. [EFFECTIVE JULY 1, 2009] IC 6-3.1-33, as added
26 by this act, applies only to taxable years beginning after December
27 31, 2009.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Family, Children and Human Affairs, to which was referred House Bill 1429, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

SUMMERS, Chair

Committee Vote: yeas 11, nays 0.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1429 be amended to read as follows:

Page 2, delete lines 25 through 42.

Delete page 3.

Page 4, delete lines 1 through 20.

Renumber all SECTIONS consecutively.

(Reference is to HB 1429 as printed February 20, 2009.)

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